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Attorneys for Defendant, Principal Bank

UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF NEW YORK

| ENID FUTTERMAN, | : : |
|-----------------|--|
| Plaintiff, | : : C.A. NO. 1:10-CV-1001 (GLS) (DRH) |
| vs. | : : |
| PRINCIPAL BANK, | ; ; |
| Defendant. | ; ; |
| | : : |
| | |

CIVIL ACTION – RULE 7.1 STATEMENT

Principal Bank, an Iowa stock insurance company, is wholly owned by a sole shareholder, Principal Financial Services, Inc., an Iowa corporation, which in turn is wholly owned by a sole shareholder, Principal Financial Group, Inc., a Delaware corporation, the common stock of which is publicly-traded on the New York Stock Exchange.

McElroy, Deutsch, Mulvaney & Carpenter, LLP

| /s/ B | rian Keatts | | |
|-------|-------------|------|--|
| By: | | | |

Dated: September 16, 2010

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